1982 FINANCIAL INFORMATION RETURN

MUNICIPALITY: THE CORPORATION of THE CITY OF TORONTO

in the Region, County or District of: METROPOLITAN TORONTO

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under The Ontario Unconditional Grants Act, and to the information required by the Province under The Municipal Affairs Act, the following schedules are attached:

		Attached
1.	Analysis of Revenue Fund Revenues	X
2LT	Analysis of Taxation	X
2UT	Analysis of Upper Tier Requisitions and Direct Charges	–
2MA	Analysis of Taxation in Merged Areas	–
3.	Analysis of Current Revenue for Specific Functions	X
4.	Analysis of Revenue Fund Expenditures	X
5.	Analysis of Capital Operations	X
6.	Analysis of Capital Grants and Own Expenditures	X
7.	Analysis of Net Long Term Liabilities By Function	X
8.	Analysis of Long Term Liabilities and Commitments	X
9LT	Continuity of Upper Tier and School Board Levies	X
9UT	Analysis of Upper Tier Net Long Term Liabilities	–
10.	Continuity of Reserves and Reserve Funds	X
11.	Analysis of Consolidated Year End Balances	X
12.	Unaudited Statistical Data	X
13.	Grant Information	X
14.	Grant Information	–

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs and Housing. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

Community Centres:
- Cowan Avenue Fire Hall
- Main Street
- 519 Church Street
- Central Eglinton
- Eastview Neighbourhood
- Scadding Court
- 58 Cecil Street
- Ralph Thornton

Arenas and Stadium:
- George Bell
- Ted Reeve
- North Toronto Memorial
- McCormick Playground
- William H. Bolton
- Moss Park
- Forest Hill Memorial

Allan A. Lamport Stadium

Municipal Enterprises:
- Waterworks System
- Parking Authority of Toronto

Business Improvement Areas:
- Bloor West Village
- Forest Hill Village
- Junction Gardens
- Old Cabbagetown
- Queen/Broadview Village
- Bloor/Dufferin/Lansdowne
- Parkdale
- Baby Point
- Bloor Court
- Danforth Village

Others:
- Toronto Public Library Board
- Toronto Historical Board
- St. Lawrence Centre for the Arts
- Howard Park Tennis Club Bd. of Mgt.
- City of Toronto Planning Board
- Toronto Sesquicentennial Board

Trust funds administered by the municipality and its local boards, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated. and the City of Toronto Non-Profit Housing Corporation are not consolidated.

The schedules have been prepared by. The Corporation of The City of Toronto
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to. J. Rabinowitz
(Name of person)

8th Floor, West Tower, City Hall, Toronto, Ontario. at (416) 947-7171
(Area code and telephone)

Date. June 30, 1983

Municipal Treasurer

ACCOUNTANT'S COMMENTS

Municipality

CORPORATION OF THE CITY OF TORONTO

To the Ministry of Municipal
Affairs and Housing

My examination of the financial statements of the Corporation of the City of Toronto for the year ended December 31, 1982 was made for the purpose of forming an opinion on the financial statements referred to in my audit report to the Members of Council, Inhabitants and Ratepayers dated June 30, 1983.

At your request, I have performed the following procedures in connection with Schedules 1 to 11 of the Financial Information Return of the Corporation of the City of Toronto for the year ended December 31, 1982:

(A) I have compared the amounts disclosed on these schedules to the books and records of the City and found them to be in agreement;

(B) I have added and cross-added all schedules; and

(C) I have cross-referenced the information on the schedules where applicable.

The above-noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statements and accordingly I do not express an opinion on the fair presentation of this information.

J. Rabinowitz

Toronto, Canada
June 30, 1983

J. Rabinowitz, C.A.,
City Auditor.

License No. 659

ANALYSIS OF REVENUE FUND REVENUES

for the year ended December 31, 1982

Municipality

CORPORATION OF THE CITY OF TORONTO

1
3

		total revenue	upper tier purposes	school board purposes	own purposes
		Note: Upper tiers use column 4 only			
		1 $	2 $	3 $	4 $
Taxation					
Taxation from schedule 2LT (or requisitions from schedule 2UT)	1	772,334,103	202,250,482	382,349,876	187,733,745
Direct water billings on ratepayers – own municipality	2	29,716,909	21,470,143		8,246,766
– other municipalities	3				
Sewer surcharge on direct water billings – own municipality	4	19,813,173	13,311,488		6,501,685
– other municipalities	5				
Subtotal	6	821,864,185	237,032,113	382,349,876	202,482,196
Payments in lieu of taxes					
Canada	7	8,085,337			8,085,337
Canada enterprises	8	484,885			484,885
Ontario					
The Municipal Tax Assistance Act	9	9,007,655			9,007,655
The Municipal Act, section 160	10	2,618,150			2,618,150
Other	11				
Ontario enterprises					
Ontario Housing Corporation	12	9,288,030		4,579,827	4,708,203
Ontario Hydro	13	10,478,325		1,581	10,476,744
Liquor Control Board of Ontario	14	821,479			821,479
Other	15	209,535			209,535
Municipal enterprises	16	5,231,092			5,231,092
Other municipalities and enterprises	17	4,544,568			4,544,568
Subtotal	18	50,769,056		4,581,408	46,187,648
Ontario unconditional grants					
Per capita general	19				
Per capita police	20				
Per capita density	21				
Transitional and special assistance	22				
Resource equalization	23				
General support	24	13,898,722			13,898,722
Northern special support	25				
Apportionment guarantee	26				
	27				
Subtotal	28	13,898,722			13,898,722
Revenues for specific functions					
Ontario specific grants	29	11,813,717			11,813,717
Canada specific grants	30	195,004			195,004
Other municipalities–grants and fees	31	3,555,687			3,555,687
Fees and service charges	32	26,108,941			26,108,941
Subtotal	33	41,673,349			41,673,349
Other revenue					
Trailer revenue and licences	34				
Licences and permits	35	6,245,141			6,245,141
Rents, concessions and franchises	36	6,458,207			6,458,207
Fines	37	208,703			208,703
Penalties and interest on taxes	38	9,172,924			9,172,924
Investment income–from own funds	39				
–other	40	20,742,234			20,742,234
Lot levies and subdivider contributions	41				
Sale of publications, equipment, etc.	42	80,527			80,527
Contributions from capital fund	43	291,788			291,788
Contributions from reserves and reserve funds	44	3,204,097			3,204,097
Contributions from non consolidated entities	45				
Revenue from Local Boards	46	379,505			379,505
Miscellaneous	47	1,112,265			1,112,265
	48				
Sale of land	49	24,899			24,899
Subtotal	50	47,920,290			47,920,290
Total revenue	51	976,125,602	237,032,113	386,931,284	352,162,205

ANALYSIS OF TAXATION

2a)

for the year ended December 31, 1982

	for computer use only	LOCAL TAXABLE ASSESSMENT residential and farm	commercial and industrial	business	MILL RAT residential and farm	i
		1 $	2 $	3 $	4	
I. Own purposes						
(a) Levied by mill rate						
General	0101	1,270,700,249	1,176,373,460	538,545,870	53.639	
police villages at reduced rates	0102					
farms at reduced rates	0103					
	01					
	01					
	01					
Special area rates and police villages						
	01					
	01					
	01					
	01					
	01					
	01					
Subtotal levied by m						
(b) Other charges on tax bills	0122	Share of telephone and telegraph taxation				
	0123	Local improvements				
	0124	Sewer and water service charges				
	0125	Sewer and water connection charges				
	0126	Fire service charges				
	0127	Minimum tax (differential only)				
	0128	Municipal drainage charges				
	0129	Garbage collection charges				
	0130	Business improvement area				
	0100	**Parking Benefits**				
Subtotal special charges on ta						
Total own purposes ta	0132 0					
II. Upper tier purposes						
(a) Levied by mill rate						
General	0201 0	1,270,700,249	1,176,373,460	538,545,870	56.263	
Special purposes						
Welfare assistance, hospital	02					
aid and other purposes	02	1,302,736,938	1,176,373,460	538,545,870	3.806	
	02					
	02					
	02					
Subtotal levied by mi						
(b) Other charges on tax bills	0221 0	Share of telephone and telegraph taxation				
	0222 0	Local improvements				
	0223 0	Sewer and water service charges				
	0224 0	Sewer and water connection charges				
	0225 0	Fire service charges				
	0230 0					
Subtotal special charges on ta						
Total upper tier ta	0232 0					
III. School board purposes						
Elementary public						
Metropolitan School Board	0301	1,093,647,517	1,130,249,748	521,711,910	60.760	
Toronto Board of Education	0301	1,093,647,517	1,130,249,748	521,711,910	1.308	
	0321 0	Share of telephone and telegraph taxation				
Subtotal elementary						
Elementary separate						
Metro Separate School Board	0401	209,089,421	46,123,712	16,833,960	61.500	
	0401					
Subtotal elementary se						
Secondary						
Metropolitan School Board	0501	1,302,736,938	1,176,373,460	538,545,870	48.020	
Toronto Board of Education	0501	1,302,736,938	1,176,373,460	538,545,870	.664	
	0521 0	Share of telephone and telegraph taxation				
Subtotal seco						
Total all school board tax	0632 0					

Note:

Residential assessment in the amount of $32,036,689 is exempt from general purpose levies for both Own and Upper Tier Purposes under the City of Toronto Act 1921 and City By-law No. 8611 passed January 24, 1921.

Municipality

CORPORATION OF THE CITY OF TORONTO

2b)
2LT

L RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL TAXES
commercial, industrial and business		residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
5		6 $	7 $	8 $	9 $	10 $	11 $	12 $
63.105		68,159,620	74,234,590	33,984,713	(2,114,654)	3,496,232	2,721,484	180,481,985
l by mill rate	1	68,159,620	74,234,590	33,984,713	(2,114,654)	3,496,232	2,721,484	180,481,985
	2		6,951,231					6,951,231
			2,037					2,037
		204						204
			238,794			22,577		261,371
			36,758			159		36,917
s on tax bills	3	204	7,228,820			22,736		7,251,760
ses taxation	4	68,159,824	81,463,410	33,984,713	(2,114,654)	3,518,968	2,721,484	187,733,745
66.191		71,492,851	77,865,629	35,647,040	(2,232,955)	3,685,371	2,863,569	189,321,505
4.478		4,958,501	5,267,695	2,411,560	(150,463)	248,475	193,209	12,928,977
by mill rate	5	76,451,352	83,133,324	38,058,600	(2,383,418)	3,933,846	3,056,778	202,250,482
	6							
s on tax bills	7							
tier taxation	8	76,451,352	83,133,324	38,058,600	(2,383,418)	3,933,846	3,056,778	202,250,482
71.482		66,449,750	80,792,580	37,293,036	(2,135,735)	3,562,781	3,018,370	188,980,782
1.539		1,430,503	1,739,263	802,839	(44,245)	74,854	65,497	4,068,705
	9		3,450,044					3,450,044
ntary public	10	67,880,253	85,981,887	38,095,869	(2,179,980)	3,637,635	3,083,867	196,499,531
72.350		12,858,999	3,337,051	1,217,937	(246,360)	371,826	50,419	17,589,872
ary separate	11	12,858,999	3,337,051	1,217,937	(246,360)	371,826	50,419	17,589,872
56.494		62,557,011	66,457,736	30,424,482	(1,886,197)	3,117,320	2,431,901	163,102,253
.781		865,487	919,454	420,916	(24,610)	41,209	33,388	2,255,844
	12		2,902,376					2,902,376
al secondary	13	63,422,498	70,279,566	30,845,398	(1,910,807)	3,158,529	2,465,289	168,260,473
ard taxation	14	144,161,750	159,598,504	70,158,204	(4,337,147)	7,167,990	5,599,575	382,349,876

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1982

Municipality: CORPORATION OF THE CITY OF TORONTO

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		Ontario specific grants	Canada grants	other municipalities—grants, fees, and service charges	fees, and service charges
		1 $	2 $	3 $	4 $
General government	1	201,655	30,583	3,037,863	995,418
Protection to persons and property					
Fire	2	137,272			380
Police	3				
Conservation authority	4				
Protective inspection and control	5	7,638			32,714
.	6				
Subtotal	7	144,910			33,094
Transportation services					
Roadways	8	190,902			563,554
Winter control	9	107,471			99,635
Transit	10				
Parking	11				19,960,949
Street lighting	12				
Air transportation	13				
.	14				
Subtotal	15	298,373			20,624,138
Environmental services					
Sanitary sewer system	16	615,375			143,581
Storm sewer system	17	8,729			
Waterworks system	18			470,999	152,837
Garbage collection	19				
Garbage disposal	20				
Pollution control	21				
.	22				
Subtotal	23	624,104		470,999	296,418
Health services					
Public health services	24	8,225,572	7,914	12,325	17,898
Public health inspections and control	25				
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
.	29				
Subtotal	30	8,225,572	7,914	12,325	17,898
Social and family services					
General assistance	31				
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
.	35				
Subtotal	36				
Recreation and cultural services					
Parks and recreation	37	414,823	147,000	34,500	1,820,019
Libraries	38	1,457,287			63,345
Other cultural	39	340,166			320,166
Subtotal	40	2,212,276	147,000	34,500	2,203,530
Planning and development					
Planning and zoning	41	103,658	8,307		199,050
Commercial and industrial	42	3,169	1,200		
Residential development	43				1,739,395
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
.	46				
Subtotal	47	106,827	9,507		1,938,445
Electricity, gas and telephone (specify)	48				
.	49				
.	50				
Total	51	11,813,717	195,004	3,555,687	26,108,941

ANALYSIS OF REVENUE FUND EXPENDITURES

for the year ended December 31, 1982

		salaries, wages and employee benefits	net long term debt charges	materials, supplies, services, rents and financial expenses
		1 $	2 $	3 $
General government	1	52,823,230	2,817,810	23,697,484
Protection to persons and property				
Fire	2	50,108,406	714,117	1,786,276
Police	3			
Conservation authority	4			
Protective inspection and control	5	11,592,237		780,422
.	6			
Subtotal	7	61,700,643	714,117	2,566,698
Transportation services				
Roadways	8	13,436,165	4,212,350	7,161,768
Winter control	9	3,419,270		5,077,182
Transit	10			
Parking	11	6,536,184	753,870	7,000,363
Street lighting	12		101,953	3,502,402
Air transportation	13			
.	14			
Subtotal	15	23,391,619	5,068,173	22,741,715
Environmental services				
Sanitary sewer system	16	3,264,856	104,260	1,994,482
Storm sewer system	17	315,520	8,792,332	232,752
Waterworks system	18	5,940,341	11,361	2,123,651
Garbage collection	19	12,412,022		4,652,762
Garbage disposal	20			
Pollution control	21			
.	22			
Subtotal	23	21,932,739	8,907,953	9,003,647
Health services				
Public health services	24	16,173,015		2,068,337
Public health inspections and control	25	2,407,110		98,571
Hospitals	26			
Ambulance services	27			
Cemeteries	28			
.	29			
Subtotal	30	18,580,125		2,166,908
Social and family services				
General assistance	31			
Assistance to aged persons	32			
Assistance to children	33			
Day nurseries	34			
.	35			
Subtotal	36			
Recreation and cultural services				
Parks and recreation	37	23,936,947	4,253,831	8,849,771
Libraries	38	12,543,604	2,112,880	4,899,877
Other cultural	39	2,422,070	419,163	993,298
Subtotal	40	38,904,621	6,785,874	14,742,946
Planning and development				
Planning and zoning	41	6,528,588		770,270
Commercial and industrial	42	1,028,593	1,187,480	613,228
Residential development	43	3,102,817	1,236,573	1,068,942
Agriculture and reforestation	44			
Tile drainage/shoreline assistance	45			
.	46			
Subtotal	47	10,659,998	2,424,053	2,452,440
Electricity, gas and telephone (specify)	48			
.	49			
.	50			
Total	51	227,992,975	26,717,980	77,371,838

4b)

transfers to own funds	other transfers	inter-functional transfers	total expenditure	
4 $	5 $	6 $	7 $	
14,903,772	475,135	(1,957,304)	92,760,127	1
123,348		1,211,978	53,944,125	2
				3
50,907	949,320			4
			13,372,886	5
174,255	949,320	1,211,978	67,317,011	6
				7
595,070		(126,748)	25,278,605	8
3,372			8,499,824	9
128,447		298,830	14,717,694	10
93,446			3,697,801	11
				12
				13
820,335		172,082	52,193,924	14
				15
34,513		248,571	5,646,682	16
84,766	242		9,425,612	17
1,436,080		203,436	9,714,869	18
189,980	38,550		17,293,314	19
				20
				21
1,745,339	38,792	452,007	42,080,477	22
				23
121,631	26,100	52,809	18,441,892	24
146			2,505,827	25
				26
				27
				28
121,777	26,100	52,809	20,947,719	29
				30
	598,947		598,947	31
				32
				33
				34
	598,947		598,947	35
				36
307,321	2,079,992	39,700	39,467,562	37
185,811		16,978	19,761,150	38
68,820	993,744	10,200	4,907,295	39
561,952	3,073,736	66,878	64,136,007	40
24,815				
13,249			7,323,673	41
23,334	10,000	1,550	2,854,100	42
	84,425		5,516,091	43
				44
				45
61,398	94,425	1,550	15,693,864	46
				47
				48
				49
				50
18,388,828	5,256,455	-	855,728,076	51

Municipality

CORPORATION OF THE CITY OF TORONTO

4c)
8

		$
Total of column 2 includes:		
Payments to Ontario in respect of Downtown Revitalization Program loans	81	
Total of column 3 includes:		
Ministry of the Environment		
Provincial projects service charges		
—water	52	
—sewer	53	
Joint projects operating charges		
—water	54	
—sewer	55	
O.P.P. policing contracts	56	
Other payments to Ontario		
.	57	
.	58	
.	59	
Short term interest costs	60	
Total of column 5 includes:		
O.H.C. housing authority deficits	61	
Grants to charitable and non-profit organizations	62	2,857,947
Grants to universities and colleges	63	
Contributions to UNCONSOLIDATED joint local boards		
Health unit	64	
District welfare board	65	
Home for the aged	66	
.	67	
.	68	
.	69	
.	70	
.	71	
Line 1 of column 7 includes:		
Members of council	72	1,718,693
Line 51 of column 7 includes:		
Payments in respect of long term commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board. Exclude debt charges reported in column 2.	73	3,239,534

CONTINUITY OF RESERVES AND RESERVE FUNDS

Municipality: CORPORATION OF THE CITY OF TORONTO

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for the year ended December 31, 1982

		1 $
Balance at beginning of year	1	103,014,560
Revenues		
Contributions from revenue fund	2	10,898,196
Contributions from capital fund	3	61,114
Lot levies and subdivider contributions	4	
Investment income—from own funds	5	
—other	6	5,042,231
Ontario Home Renewal Plan — grants	7	
— interest earned on loans	8	69,380
	9	
Sewer construction imposts	10	2,602,348
Off-street parking payments from developers	11	39,895
Other revenue	12	4,414,496
Total revenue	13	23,127,660
Expenditures		
Transferred to capital fund	14	6,979,534
Transferred to revenue fund	15	3,204,097
Charges for long term liabilities—principal	16	
—interest	17	
Ontario Home Renewal Plan — loans forgiven	18	424,349
— direct charges for administration	19	42,378
- Loans written off	20	30,216
Other expenditure	21	196,334
Total expenditure	22	10,876,908
Balance at end of year for:		
Reserves	23	77,167,205
Reserve Funds	24	38,098,207
Total	25	115,265,412
analysed as follows:		
Working funds	26	31,285,968
Contingencies	27	7,570,381
Ministry of the Environment fund for renewals, etc.		
—sewer	28	
—water	29	
Replacement of equipment	30	16,801,503
Sick leave	31	6,935,175
Insurance	32	983,940
Workmen's compensation	33	3,440,000
Capital expenditure—general administration	34	
—roads	35	
—sanitary and storm sewers	36	5,699,640
—library and other recreation	37	534,295
—water	38	
—transit	39	
—housing	40	
—industrial development	41	
—other and unspecified	42	
Ontario Home Renewal Plan*	43	4,637,545
Lot levies and subdivider contributions (Parks)	44	291,854
Parking revenues (including Village Arcade Mall)	45	26,892,193
Recreational land (The Planning Act)	46	
Debenture repayment	47	
Exchange rate stabilization	48	913,263
Waterworks current purposes (Rate stabilization and other purposes)	49	4,026,827
Transit current purposes	50	
Library current purposes	51	
Integrated district steam heating	52	5,200,000
Regent Park Residents' Association	53	52,828
	54	
	55	
	56	
	57	
Total	58	115,265,412
*amount in the Ontario Home Renewal Plan (line 43) out in outstanding loans	59	2,824,704

ANALYSIS OF CAPITAL OPERATIONS

Municipality: CORPORATION OF THE CITY OF TORONTO

5
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for the year ended December 31, 1982

		1 $
Unexpended		
Unfinanced capital outlay (Unexpected capital financing) at the beginning of the year	1	(13,025,126)
Sources of financing		
Contributions from own funds		
Revenue fund	2	7,490,632
Reserves and reserve funds	3	6,979,534
Subtotal	4	14,470,166
Long term liabilities incurred		
Central Mortgage and Housing Corporation	5	
Ontario Universities and Education Capital Aid Corporations	6	
Ontario Municipal Improvement Corporation	7	
Ontario Housing Action Program	8	
Downtown Revitalization Program	9	
Other Ontario housing programs	10	
Ministry of the Environment	11	
Tile drainage and shoreline property assistance programs	12	
The Public		
Serial debentures	13	279,000
Sinking fund debentures	14	13,532,869
	15	
	16	
	17	
Subtotal*	18	13,811,869
Grants and loan forgiveness		
Ontario	20	15,170,097
Canada	21	1,448,158
Other municipalities	22	2,946,028
Subtotal	23	19,564,283
Other financing		
Prepaid special charges	24	
Proceeds from sale of fixed assets	25	7,420,124
Investment income		
From own funds	26	
Other	27	2,529,008
Donations	28	
Exchange premiums	29	305,390
Transfer from sinking fund surplus	30	1,021,191
Miscellaneous including rentals	31	591,549
Subtotal	32	11,867,262
Total sources of financing	33	59,713,580
Applications		
Own expenditures		
Short term interest costs	34	
Other	35	63,182,941
Subtotal	36	63,182,941
Transfers of proceeds from long term liabilities to:		
Other municipalities	37	
Unconsolidated local boards	38	
Individuals	39	
Subtotal	40	
Transfers to reserves, reserve funds and the revenue fund	41	352,902
Total applications	42	63,535,843
Unfinanced capital outlay (Unexpended capital financing) at the end of the year	43	(9,202,863)
Amount reported in line 43 analysed as follows:		
Unapplied capital receipts	44	(32,388,010)
To be recovered from:		
— taxation or user charges within term of council	45	
— proceeds from long term liabilities	46	22,726,240
— transfers from reserves and reserve funds	47	
— other (specify) Long term receivables	48	458,907
Total unfinanced capital outlay (unexpended capital financing)	49	(9,202,863)
*amount in line 18 raised on behalf of other municipalities	19	NIL

ANALYSIS OF CONSOLIDATED YEAR END BALANCES
as at December 31, 1982

Municipality: CORPORATION OF THE CITY OF TORONTO

11
16

		1 $	2 $
ASSETS			
Current assets			
Cash	1	108,740,728	
Accounts receivable			
Canada	2	1,408,574	
Ontario	3	2,546,524	
Region or county (Metro)	4	5,600,709	
Other municipalities	5	21,845	
School boards	6	55,690	portion of taxes receivable for business taxes
Waterworks	7	1,791,614	
Other (including unorganized areas)	8	6,258,708	
Taxes receivable			
Current year's levies	9	38,590,039	9,999,788
Previous year's levies	10	7,926,163	2,493,724
Prior years' levies	11	4,422,356	2,498,234
Penalties and interest	12	4,733,145	1,177,523
Less allowance for uncollectables	13	(12,768,110)	(8,096,259)
Investments (market value $			
Canada	14		
Provincial	15		
Municipal	16		
Other	17		
Other current assets	18	12,837,889	
Capital outlay to be recovered in future years	19	110,079,837	
Other long term assets	20	2,864,206	
Total	21	295,109,917	
LIABILITIES			
Current liabilities			
Temporary loans—current purposes	22		
—capital—Ontario	23		
—Canada	24		
—Other	25		
Accounts payable and accrued liabilities			
Canada	26	140,422	
Ontario	27	361,954	
Region or county (Metro)	28	5,529,240	
Other municipalities	29	14,755	
School boards	30	770,479	
Trade accounts payable(incl. salaries & wages	31	25,780,348	
Other accrued)	32	1,287,333	
Other current liabilities	33	15,194,355	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
—general tax rates	34	85,987,054	
—special area rates and special charges	35		
—benefitting landowners	36		
—user rates (consolidated entities)(water & parking rates)	37	1,366,543	
Recoverable from Reserves and Reserve Funds	38		
Recoverable from unconsolidated entities	39		
Less: Own holdings	40	( )	
Reserves and reserve funds	41	115,265,412	
Accumulated net revenue (deficit)			
General revenue	42	7,516,018	
Special charges and special areas (specify)			
. Business Improvement Areas	43	281,893	
. Local Improvements	44	8,025	
. Deferred revenue to meet future years' debt charges	45	427,715	
.	46		
Consolidated local boards (specify)			
Transit operations	47		
Water operations	48		
Libraries	49	42,801	
Cemeteries	50		
Recreation, community centres and arenas	51	84,852	
. Parking Authority re rental charges for	52		
. use of City-owned lands in 1982	53	2,253,349	
. Other	54	400,728	
.	55		
Region or county	56		
School boards	57	8,631	
Unapplied capital receipts	58	32,388,010	
Total	59	295,109,917	

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES
for the year ended December 31, 1982

Municipality: CORPORATION OF THE CITY OF TORONTO

6
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario grants	Canada grants	other municipalities	
		1 $	2 $	3 $	4 $
General government	1	1,667,071			11,508,206
Protection to persons and property					
Fire	2				2,239,306
Police	3				
Conservation authority	4				
Protective inspection and control	5				213,934
	6				
Subtotal	7				2,453,240
Transportation services					
Roadways	8	3,004,047	1,084,411		11,311,810
Winter control	9				179,944
Transit	10				
Parking	11				194,135
Street lighting	12				361,434
Air transportation	13				
	14				
Subtotal	15	3,004,047	1,084,411		12,047,323
Environmental services					
Sanitary sewer system	16	1,602,101			3,941,396
Storm sewer system	17	6,793,178		2,128,051	15,938,424
Waterworks system	18				1,500,166
Garbage collection	19				1,366,940
Garbage disposal	20				
Pollution control	21				
	22				
Subtotal	23	8,395,279		2,128,051	22,746,926
Health services					
Public health services	24				121,631
Public health inspections and control	25				146
Hospitals	26				
Ambulance services	27				
Cemeteries	28				
	29				
Subtotal	30				121,777
Social and family services					
General assistance	31				
Assistance to aged persons	32				
Assistance to children	33				
Day nurseries	34				
	35				
Subtotal	36				
Recreation and cultural services					
Parks and recreation	37			101,603	6,056,195
Libraries	38	13,500			1,097,032
Other cultural	39	1,047,500			2,109,999
Subtotal	40	1,061,000		101,603	9,263,226
Planning and development					
Planning and zoning	41				24,814
Commercial and industrial	42				259,888
Residential development	43	1,042,700	363,747	716,374	4,757,541
Agriculture and reforestation	44				
Tile drainage/shoreline assistance	45				
	46				
Subtotal	47	1,042,700	363,747	716,374	5,042,243
Electricity, gas and telephone (specify)	48				
.	49				
.	50				
Total	51	15,170,097	1,448,158	2,946,028	63,182,941

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

as at December 31, 1982

Municipality

CORPORATION OF THE CITY OF TORONTO

7
11

			$
General government		1	11,105,596
Protection to persons and property			
Fire		2	1,610,754
Police		3	
Conservation authority		4	
Protective inspection and control		5	
.		6	
	Subtotal	7	1,610,754
Transportation services			
Roadways		8	9,949,051
Winter control		9	
Transit		10	
Parking		11	1,345,637
Street lighting		12	228,252
Air transportation		13	
.		14	
	Subtotal	15	11,522,940
Environmental services			
Sanitary sewer system		16	141,873
Storm sewer system		17	28,659,925
Waterworks system*		18	20,906
Garbage collection		19	
Garbage disposal		20	
Pollution control		21	
.		22	
	Subtotal	23	28,822,704
Health services			
Public health services		24	
Public health inspections and control		25	
Hospitals		26	
Ambulance services		27	
Cemeteries		28	
.		29	
	Subtotal	30	
Social and family services			
General assistance		31	
Assistance to aged persons		32	
Assistance to children		33	
Day nurseries		34	
.		35	
	Subtotal	36	
Recreation and cultural services			
Parks and recreation		37	13,979,524
Libraries		38	6,915,962
Other cultural		39	901,670
	Subtotal	40	21,797,156
Planning and development			
Planning and zoning		41	
Commercial and industrial		42	2,518,320
Residential development		43	9,976,127
Agriculture and reforestation		44	
Tile drainage/shoreline assistance		45	
.		46	
	Subtotal	47	12,494,447
Electricity, gas and telephone (specify)		48	
.		49	
.		50	
	Total	51	87,353,597
*amount in line 18 supported by local improvement charges		52	NIL

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

for the year ended December 31, 1982

89)

			1 $
1. Calculation of debt burden of the municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
: To Ontario and agencies		1	2,515,000
: To Canada and agencies		2	2,653,109
: To others		3	2,549,057
	Subtotal	4	7,717,166
Plus: All debt assumed by the municipality from others		5	168,332,126
Less: All debt assumed by others			
: Ontario		6	2,171,428
: Schoolboards		7	
: Other municipalities		8	1,738,000
	Subtotal	9	3,909,428
Less: Ministry of the Environment debt retirement funds			
–sewer		10	
–water		11	
Own sinking funds (actual balances)			
–general municipal		12	79,743,249
–enterprises and other		13	5,043,018
	Subtotal	14	84,786,267
	Total	15	87,353,597
Sinking fund debentures		16	58,692,329
Installment (serial) debentures		17	22,853,102
Long term bank loans		18	
Lease purchase agreements		19	640,057
Mortgages (C.M.H.C. - Landbanking)		20	2,653,109
Ontario Hydro time payment liabilities		21	
Ministry of the Environment		22	
OHAP Interest free loan		23	2,515,000
		24	
2. Total debt payable in foreign currencies (net of sinking fund holdings)			$
U.S. dollars – amount included in line 15 above		25	36,727,188
– par value of this amount in U.S. dollars		26	36,727,188
Other – amount included in line 15 above		27	
– par value of this amount in _____		28	
3. Interest earned on sinking funds and debt retirement funds during the year			$
Own funds		29	3,848,680
Ministry of the Environment – sewer		30	
– water		31	
4. Actuarial balance of own sinking funds at year end		32	$ 66,133,664
5. Long term commitments and contingencies at year end			$
Total liability for accumulated sick pay credits (before deduction of reserve)		33	31,136,741
Total liability under OMERS plans			
–initial unfunded (payable over_____years) (number of employees_____)		34	
–actuarial deficiency (payable over_____years)		35	
Total liability for own pension funds *			
–initial unfunded (payable over 14 years) (number of employees 2292)		36	89,572,322
–actuarial deficiency (payable over 9 years)		37	2,829,208
Outstanding loans guaranteed (payable over_____years)		38	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board			
–hospital support		39	
–university support		40	
–leases and other agreements (Present value estimated at)		41	6,828,859
Other (specify) . Bank credit guaranteed by City.		42	1,000,000
		43	
		44	
*No adjustment made for present value or interest	**Total**	45	131,367,130

Municipality

CORPORATION OF THE CITY OF TORONTO

8b)

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6. Ministry of the Environment Provincial Projects

			accumulated surplus (deficit) 1 $	total outstanding capital obligation 2 $	debt charges 3 $
Water projects	– for this municipality only	46			
	– share of integrated project(s)	47			
Sewer projects	– for this municipality only	48			
	– share of integrated project(s)	49			

7. 1982 Debt charges

		principal 1 $	interest 2 $
Recovered from the consolidated revenue fund			
–general tax rates	50	11,580,669	14,372,080
–special area rates and special charges	51		
–benefitting landowners	52		
–user rates (consolidated entities)	53	333,621	431,610
Recovered from reserves and reserve funds	54		
Recovered from unconsolidated entities			
–hydro	55		
–gas and telephone	57		
–	56		
–	58		
–	59		
Total	78	11,914,290	14,803,690

8. Future principal and interest payments on existing net debt

		recoverable from the consolidated revenue fund		recoverable from reserves and reserve funds		recoverable from unconsolidated entities	
		principal 1 $	interest 2 $	principal 3 $	interest 4 $	principal 5 $	interest 6 $
1983	60	12,888,743	15,142,456				
1984	61	14,706,690	14,310,547				
1985	62	11,630,213	13,547,909				
1986	63	10,714,866	11,947,667				
1987	64	7,647,708	7,905,995				
1988—1992	65	12,568,774	20,744,394				
1993—1997	66	921,676	1,596,563				
1998—2002	67						
2003 onwards	68						
Interest to be earned on sinking funds*	69	13,621,818					
Downtown revitalization program	70	2,653,109					
Total	71	87,353,597	85,195,531				

*~~includes interest to be earned on Ministry of the Environment debt retirement funds~~ Estimated earnings

9. Future principal payments on expected new debt

		1 $
1983	72	-
1984	73	1,383,569
1985	74	4,106,695
1986	75	6,829,821
1987	76	9,552,947
Total	77	21,873,032

10. Other notes (attach supporting schedule as required)

Line 70 represents C.M.H.C. mortgage loans for landbanking

9a).

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

for the year ended December 31, 1982

UPPER TIER		balance at beginning of year	amounts requisitioned	supplementary taxes
		1 $	2 $	3 $
Included in general mill rate for upper tier purposes				
General requisition	1		185,005,514	4,315,985
Special purpose requisitions				
Water rate	2			
Transit rate	3			
Sewer rate	4			
Library rate	5			
Road rate	6			
. Welfare assistance, hospital aid	7			
. and other special purposes	8		12,637,762	291,221
.	9			
.	10			
Sub total levied by mill rate—general	11	-	197,643,276	4,607,206
Special purpose requisitions				
Water	12			
Transit	13			
Sewer	14			
Library	15			
.	16			
.	17			
Sub total levied by mill rate—special areas	18			
Special charges	19			
Direct water billings	20	-	21,470,143	
Sewer surcharge on direct water billings	21	-	13,311,488	
Total region or county	22	-	232,424,907	4,607,206

Re

SCHOOL BOARDS		balance at beginning of year	amounts requisitioned	supplementary taxes
		1 $	2 $	3 $
Elementary public	23			
. Metropolitan School Board	24	5,048	189,845,976	4,445,416
. Toronto Board of Education	25	20,924	4,118,414	96,106
.	26			
.	27			
Elementary separate	28			
. Metro Separate School Board	29	-	17,994,116	175,885
.	30			
.	31			
Secondary	32			
. Metropolitan School Board	33	32,862	164,317,578	3,663,024
. Toronto Board of Education	34	13,302	2,286,706	49,987
.	35			
Total school boards	36	72,136	378,562,790	8,430,418

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Municipality

CORPORATION OF THE CITY OF TORONTO

9LT
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total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
4 $	5 $	6 $	8 $	9 $	10 $	12 $	11 $	
189,321,499								
12,928,983								
202,250,482	202,250,482					202,250,482	-	11
								18
21,470,143	21,470,143							19
13,311,488	13,311,488					21,470,143	-	20
237,032,113	237,032,113					13,311,488	-	21
						237,032,113	-	22

R.E.P.C.
nted Dwelling Houses

pupils' fees, share of trailer licences	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licences	total raised	balance at end of year	
4 $	5 $	6 $	7 $	8 $	9 $	10 $	11 $	
867	194,292,259	188,980,782	3,366,779	1,944,920		194,292,481	5,270	
19	4,214,539	4,068,705	83,265	41,869		4,193,839	224	
	18,170,001	17,589,872		578,385		18,168,257	(1,744)	
686	167,981,288	163,102,253	2,862,327	1,988,720		167,953,300	4,874	
9	2,336,702	2,255,844	40,049	27,514		2,323,407	7	
1,581	386,994,789	375,997,456	6,352,420	4,581,408		386,931,284	8,631	36

UNAUDITED STATISTICAL DATA

for the year ended December 31, 1982

12a)

1. Number of continuous full time employees as at December 31

		1
Administration	1	1,624
Non-line Departmental Support Staff	2	305
Fire	3	1,280
Police	4	-
Transit	5	-
Public Works	6	1,724
Health Services	7	584
Homes for the Aged/Nursing Homes	8	-
Other Social Services	9	-
Parks and Recreation	10	598
Libraries	11	456
Planning	12	171
Total	13	6,742

2. Total expenditures during the year on:

		Continuous full time employees December 31	Other
		1	2
		$	$
Wages and salaries (per T4 summary)	14	188,655,913	4,354,279
Employee benefits	15	26,995,446	128,413

3. Reductions of tax roll during the year (lower tier municipalities only)

		1
		$
Cash collections: Current year's tax	16	722,232,284
Previous years' tax	17	24,541,945
Penalties and interest	18	8,268,779
Subtotal	19	755,043,008
Discounts allowed	20	1,442,575
The Municipal and School Tax Credit Assistance Act	21	-
Tax adjustments under sections 362 and 363 of The Municipal Act —amounts added to the roll	22	-
—amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of The Municipal Act —recoverable from upper tier and school boards	24	15,673,674
—recoverable from general municipal revenues	25	5,131,635
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act—reductions	27	-
—refunds	28	598,848
Total reductions	29	777,889,740
Amounts added to the tax roll for collection purposes only	30	270,481

4. Tax due dates for 1982 (lower tier municipalities only)

			1
Interim billings:	Number of installments	31	5
	Due date of first installment	32	15/02
	Due date of last installment	33	17/05
Final billings:	Number of installments	34	5
	Due date of first installment	35	15/06
	Due date of last installment	36	15/09
Supplementary taxes levied with 1983 due date		37	$ NIL

5. Projected capital expenditures and long term financing requirements as at December 31

			long term financing requirements		
		gross expenditure	approved by the O.M.B.	submitted but not yet approved by the O.M.B.	forecast not yet submitted to the O.M.B.
		1	2	3	4
		$	$	$	$
Estimated to take place In 1983	58	56,804,479	20,113,378	104,000	-
In 1984	59	57,441,207	2,364,162		36,444,000
In 1985	60	45,106,023	2,364,162		28,082,000
In 1986	61	40,010,000	2,337,849		27,724,000
In 1987	62	27,801,000	2,311,538		26,445,000
Total	63	227,162,709	29,491,089	104,000	118,695,000

6. Amount debentured since December 31, 1982

		1
		$
	38	10,979,030

Municipality

CORPORATION OF THE CITY OF TORONTO

12 b)

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7. Analysis of direct water and sewer billings as at December 31

water

		number of residential units	1982 billings: residential units	1982 billings: all other properties	for computer use only
		1	2 $	3 $	4
In this municipality	39	272,512	14,078,563	15,638,346	
In other municipalities (specify municipality)					
.	40				
.	41				
.	42				
.	43				
.	64				

sewer

		number of residential units	1982 billings: residential units	1982 billings: all other properties	
		1	2 $	3 $	
In this municipality	44	272,512	9,385,500	10,427,673	
In other municipalities (specify municipality)					
.	45				
.	46				
.	47				
.	48				
.	65				

Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	water: 1 NIL	sewer: 2 NIL

8. Selected investments of unconsolidated funds as at December 31

		own pension funds: 1 $	own sinking funds: 2 $	trust funds: 3 $
Own municipality	49	152,000		
Other municipalities and school boards	50	64,280,939		33,882
Province	51	16,824,404		81,000
Federal	52	14,324,641		398

9. Joint boards consolidated by this municipality

name of joint boards		total board expenditure: 1 $	contribution from this municipality: 2 $	this municipality's share of total municipal contributions: 3 %	for computer use only: 4
.	53				
.	54				
.	55				
.	56				
.	57				

10. Applications to the Ontario Municipal Board

		tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone: 1 $	other: 2 $	total: 3 $
Approved but not financed as at Dec. 31, 1981	67		42,766,365	42,766,365
Approved in 1982	68		18,564,607	18,564,607
Financed in 1982	69		(12,023,212)	(12,023,212)
No long term financing necessary	70		(12,601)	(12,601)
Balance approved but not financed as at Dec. 31, 1982	71		49,295,159	49,295,159
Applications submitted but not approved as at December 31, 1982	72		104,000	104,000

11. Forecast of total revenue fund expenditures

		1983: 1 $	1984: 2 $	1985: 3 $	1986: 4 $	1987: 5 $
	73	360,585,000	389,432,000	420,587,000	454,234,000	490,572,000

AUDITOR'S REPORT

Municipality

CORPORATION OF THE CITY OF TORONTO

12 c)

To the Ministry of Municipal
Affairs and Housing.

I have examined Grant Information Schedule 13 of the Financial Information Return of the Corporation of the City of Toronto for the year ended December 31, 1982. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Municipal Affairs and Housing for the year 1982.

J. Rabinowitz

Toronto, Canada
June 30, 1983

J. Rabinowitz, C.A.,
City Auditor.

License No. 659

GRANT INFORMATION

for the year ended December 31, 1982

Municipality

CORPORATION OF THE CITY OF TORONTO

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ANALYSIS OF REVENUE FUND REVENUES

1

Note: Upper tiers use column 4 only.

		upper tier purposes 2 $	own purposes 4 $
Taxation			
Direct water billings on ratepayers – own municipality	2	21,470,143	8,246,766
Sewer surcharge on direct water billings – own municipality	4	13,311,488	6,501,685
Payments in lieu of taxes			
Subtotal	18		46,187,648

ANALYSIS OF TAXATION

2LT

LOCAL TAXABLE ASSESSMENT

I. Own purposes (a) Levied by mill rate		residential and farm 1 $	commercial and industrial 2 $	business 3 $
General	30	1,270,700,249	1,176,373,460	538,545,870
police villages at reduced rates	31			
farms at reduced rates	32			

TAXES LEVIED

		commercial and industrial 7 $	business 8 $	total 12 $
Subtotal levied by mill rate	1	74,234,590	33,984,713	
Share of telephone and telegraph taxation	2			6,951,231
Total own purposes taxation	4			187,733,745
II. Upper tier purposes				
Subtotal levied by mill rate	5	83,133,324	38,058,600	
share of telephone and telegraph taxation	6			-
Total upper tier taxation	8			202,250,482

ANALYSIS OF CAPITAL OPERATIONS

5

		1 $
Other financing		
Prepaid special charges	24	-